

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Central Sales Tax Act, 1956 – Inter-state sales of Dalls & Pulses – Non-filing of “C” declaration forms - Waiver of tax demands over and above 2% for the period from 01-06-2008 to 31-03-2009– Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.Ms.No. 38

Dated: 24-01-2013.

Read the following:

1. G.O.Ms.No.294, Revenue (CT.II) Dept. dt.09.03.2007.
2. G.O.Ms.No.347, Revenue (CT.II) Dept. dt.17.03.2008.
3. From the Krishna Guntur Districts Pulses Export Merchants' Welfare Association, Vijayawada, Representation dt.04.11.2009.
4. From the Guntur Dall Millers' Welfare Association, Guntur Representation dt.21.08.2010.
5. From the Chairman-Trade & Commerce Committee FAPCCI, Lr.No.T&C Com/1052/2010-11, dt.22.12.2010.
6. Govt. Memo.No.20354/CT-II(1)/2011-1 dt.08-06-2011.
7. CCT's Ref.AIII(1)/200/2011, Dt. 29.12.2011.

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ORDER:

The Government, keeping in view the difficulties expressed by the Krishna and Guntur Districts Pulses Export Merchants' Welfare Association in obtaining “C” declaration forms from the purchasing dealers in the States like Tamilnadu, Maharashtra, Pondicherry, etc., for claiming concessional rate of tax of 3% on inter-state sales of Pulses and Dalls, have, vide G.O.Ms.No.347, Revenue (CT-II) Department, Dated:17-03-2008, waived the excess demands over and above 3% raised by the Commercial Taxes Department for non-filing of “C” declaration forms against the dealers in Pulses and Dalls under the Central Sales Tax Act, 1956 for the period from 01-04-2007 to 31-03-2009.

Subsequently, the Krishna Guntur Districts Pulses Export Merchants' Welfare Association, Vijayawada; the Guntur Dall Millers' Welfare Association, Guntur; and the Chairman-Trade & Commerce Committee, the Federation of Andhra Pradesh Chambers of Commerce & Industry (FAPCCI), Hyderabad have represented before the Government vide references 3rd, 4th and 5th cited above respectively that the rate of tax on inter-state sales with “C” declaration forms was reduced from 3% to 2% with effect from 01-06-2008. Since the Govt, vide G.O.Ms.No.347, Revenue (CT-II) Department, Dated:17-03-2008 waived the demands over and above 3% only, the officers of the Commercial Taxes Department have been demanding payment of tax on the differential rate of 1% from the dealers in Pulses and Dalls for the period from 01-06-2008 to 31-03-2009.

Government, after careful examination of the above representations and keeping in view the essence of G.O.Ms.No.347, Revenue (CT-II) Department, Dated:17-03-2008 to apply only the rate of tax prescribed for inter-state sales of Dalls and Pulses with “C” declaration forms even to those sales made without “C” declaration forms, hereby order that the excess demands raised over and above the tax leviable @2% against the dealers in respect of inter-state sales of Dalls and Pulses for non -furnishing of “C” declaration forms under the Central Sales Tax Act, 1956 for the period from 01-06-2008 to 31-03-2009 be waived for the purpose of assessment as well as collection of tax by the Commercial Taxes Department.

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The Commissioner of Commercial Taxes is requested to take necessary action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

ASUTOSH MISHRA
PRINCIPAL SECRETARY TO GOVERNMENT

To
The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.
The Secretary, Sales Tax Appellate Tribunal, Hyderabad.
The State Representative before the Sales Tax Appellate Tribunal,
Hyderabad.
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2),
Meghana Towers, Opp:Gurudwara Bus Stop,
Visakhapatnam-530 013.
The Director General, General Administration (Vigilance & Enforcement)
Department, B.R.K.R.Offices Buildings, Tank Bund Road, Hyderabad.
Copy to:
The Accountant General, Andhra Pradesh, Hyderabad.
The Principal Secretary to the Hon'ble Chief Minister.
The P.S. to the Principal Secretary to Government, Revenue Department.
Sf/Scs.

// FORWARDED :: BY ORDER //

SECTION OFFICER